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September 6, 2005

BY HAND

Craig J. Nicewicz
Deputy Clerk
United States District Court for the
District of Massachusetts
John Joseph Moakley U.S. Courthouse
One Courthouse Way
Boston, MA 02210

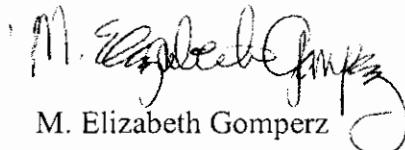
**Re: Plunkett v. Valhalla Investment Services, Inc., et al.
United States District Court, District of Massachusetts, 04-CV 10765 NG**

Dear Mr. Nicewicz:

After speaking with you earlier today, I have conferred with counsel for Defendant Valhalla Investment Services, Inc. ("Valhalla") and they have assented to a one week extension for Plaintiff G. Kent Plunkett to file his Opposition to Valhalla's Motion to Dismiss, which is dated August 22, 2005 and which we received by U.S. Mail on August 29, 2005. Accordingly, Mr. Plunkett intends to file his Opposition on Tuesday, September 13, 2005.

Thank you for your attention to this matter.

Very truly yours,



M. Elizabeth Gomperz

cc: Brian Voke, Esq.
Vincent Antaki, Esq.
H. Joseph Hameline, Esq.

LIT 1539938v.1

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

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